

**CERTIFICATE OF SERVICE**

I, Lisa L. Coggins, certify that I am, and at all times during the service of process was, not less than 18 years of age and not a party to the matter concerning which service of process was made. I further certify that the service of this summons and a copy of the complaint was made August 2, 2004 by:

☒ Mail Service: Regular, first class United States mail, postage fully pre-paid, addressed to:

The Corporation Trust Company  
as Registered Agent for KPMG LLP  
1209 Orange Street  
Wilmington, DE 19801

Michael S. Flynn, Esq.  
Davis Polk & Wardwell  
450 Lexington Avenue  
New York, NY 10017

☐ Personal Service: By leaving the process with defendant or with an officer or agent of defendant at:

☐ Residence Service: By leaving the process with the following adult at:

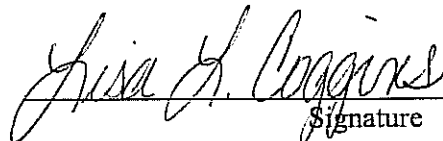
☐ Certified Mail Service on an Insured Depository Institution: By sending the process by certified mail addressed to the following officer of the defendant at:

☐ Publication: The defendant was served as follows: [Describe briefly]

☐ State Law: The defendant was served pursuant to the laws of the State of \_\_\_\_\_,  
as follows: [Describe briefly] (name of state)

Under penalty of perjury, I declare that the foregoing is true and correct.

August 2, 2004  
Date

  
Signature

Name: Lisa L. Coggins, Esquire

Business Address: Ferry, Joseph & Pearce, 824 Market St., Suite 904

City: Wilmington State: DE Zip: 19801